DOCUMENT RESUME

ED 155 469 CE 016 980

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TITLE	Coordinating and Performing Activities for Employer. Preparing Expense Reports. Student Manual and Teacher's Manual.
INSTITUTION	Clemson Univ., S.C. Vocational Education Media Center.
SPONS AGENCY	South Carolina State Dept. of Education, Columbia. Office of Vocational Education.
PUB DATE	77
NOTE	42p.; For related documents see CE 014 491 and CE 016 911-989
AVAILABLE FROM	Vocational Education Media Center, 10 Tillman Hall, Clemson University, Clemson, South Carolina 29631 ($160.00 for complete set, including nineteen filmstrips and eight overhead transparencies)
EDRS PRICE	MF-$0.83 Plus Postage. HC Not Available from EDRS.
DESCRIPTORS	Behavioral Objectives; Business Education; Business Skills; Coordination; Employers; Expenditures; Instructional Materials; *Office Occupations Education; Performance Based Education; Planning; *Recordkeeping; Reports
IDENTIFIERS	Vocational Technical Education Consortium States

ABSTRACT

Supporting performance objective 13 of the V-TECS (Vocational-Technical Education Consortium of States) Secretarial Catalog, both a set of student materials and an instructor's manual on preparing employer's business expense statements are included in this packet. (The packet is the fourth in a set of four on coordinating and performing activities for employers--CE 016 977-980.) The student materials include source documents of travel expenses and travel advances needed to complete expense reports and prepare a business expense statement. The instructor's final checklist is also included. The instructor's manual includes instructions for the teacher and answer keys to the check-out activities. The materials are designed for self-paced individual instruction and may be adapted for use with large groups. (A separate booklet--CE 016 911--lists contents for the four packets in this set along with those in several other sets--seventy-eight packets in all--based on the same V-TECS catalog.) (JT)

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COORDINATING AND PERFORMING ACTIVITIES FOR EMPLOYER

PREPARING EXPENSE REPORTS

STUDENT MANUAL

Materials in this Lesson
have been

Modified by

Maleeta M. Jones

from
Materials Developed and Graciously Provided by
Bureau of Vocational Education, State Department of Education
and
Department of Vocational Education
College of Education, University of Kentucky

These materials support
Performance Objective 13 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

1977

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NATIONAL INSTITUTE OF EDUCATION

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OE 014 980

PREPARING EXPENSE REPORTS

INTRODUCTION

In many offices, the secretary is expected to keep the employer's business and/or personal expense records. In this unit, you will learn some of the forms and procedures that are needed for keeping business expense records.

DIRECTIONS

Before you begin work on this unit, be sure you have completed units on filing alphabetically and writing checks. If you have completed these units, read the two objectives below. If you feel that you are able to perform these tasks, read the Check-Out Activities on page 19. Then arrange with your instructor to complete the Check-Out Activities.

or

If you need to complete the learning activities in order to be able to perform the tasks, turn to page 2, and complete the Learning Activities in the order given.

OBJECTIVE

(1) Given source documents of travel expenses (receipts, ticket stubs, mileage records) and a record of travel advances, where appropriate, complete the expense reports and compare expenses with the travel advance to determine what action is necessary to clear the expense account with 100% accuracy on calculations.
(2) Given receipts and other information on expenses relevant to employer's business trip, prepare a business expense statement in the format selected by your instructor.

LEARNING ACTIVITIES

1 READ Instruction Sheet I, BUSINESS EXPENSE RECORDS.

or

2 COMPLETE Student Self-Check I, RECORDING EXPENSES AND BALANCING THE EXPENSE ACCOUNT.

or

3 READ Instruction Sheet II, BUSINESS EXPENSE STATEMENT.

or

4 CHECK YOUR KNOWLEDGE by completing Student Self- Check II, PREPARING A BUSINESS EXPENSE STATEMENT.

or

5 ARRANGE with your instructor to complete this module by performing the CHECK-OUT ACTIVITIES.

Instruction Sheet I

BUSINESS EXPENSE RECORDS

It is very important to keep exact records of the employer's expenses. The form a company uses may vary. However, the Internal Revenue Service has set up regulations that help guide the company in choosing the form to use. Some employers may keep a daily expense report; some, weekly; and others, monthly. (It is necessary to note that the employer still keeps daily expense records for the weekly or monthly report.)

The secretary usually has a folder in the files labeled "expenses". Sometimes this file can be broken down by subject, and there may be folders labeled "Meals," "Transportation," "Lodging," "Tips," "Entertainment," etc. This is usually decided by the employer and/or secretary.

The employer keeps a record of expenses such as meals, transportation, lodging, tips, entertainment, and any miscellaneous expenses. Meal expenses usually include breakfast, lunch, and dinner while traveling. Receipts should be kept on each of these. Transportation includes any form or method of travel used, and expenses incurred while traveling. This would also include such things as car repairs, gas, oil, etc. Receipts or ticket stubs should be kept on each of these. Lodging includes any overnight charges at hotels, motels, and inns. Tips would be a record of any money given for services performed while traveling. Often a company will reimburse entertainment expenses when entertainment is necessary for increasing business. A record of miscellaneous expenses is necessary for keeping a record of expenses that cannot be listed under one of the other subjects. This could include telephone calls, fees, and laundry services.

When an employee returns from the trip, all receipts, ticket stubs, and gas mileage records should be given to the secretary. The secretary will record these at that time, or put them aside until all receipts are turned in for the month, and prepare the expense report for the month.

The secretary usually sorts the receipts by date. The more current date would precede the previous date. (May 15 would come before May 2.)

The secretary will then record these on the expense report. The receipts are recorded by date, and usually the location of travel is recorded in the explanation column. Record the earliest date first. After totaling the columns, in order to balance the expense account, compare these totals with the travel advance record. A travel advance record is a list of amounts of money given to the employee before the employee leaves on trips. The employee may pick up the money in advance, or perhaps the secretary will have that duty. A travel advance must be signed for when it is picked up. An illustration of a travel advance form and a travel advance record is shown on the next page.

If expenses are greater than the travel advances, then the company owes the employee money. This is usually settled by a new travel advance. If the travel advances are greater than the expenses, then the employee owes the company. This is usually settled by the employee writing the company a check for the amount owed. Now the account is in balance or settled. Once the account is balanced, the secretary is often asked to prepare a business expense statement for the company. This will be explained on Instruction Sheet II.

Keep in mind that some companies have a set expense amount for business purposes and when the employee's actual expenses exceed the set amount, the employee is responsible for the excess.

TRAVEL ADVANCE

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

$ _ _ _

Pay To The Order Of _____ .

_____ Dollars

for _____

Approved by:

X _____

TRAVEL ADVANCE RECORD

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

Travel Advances for _____ .

For _____

(Date)

DATE	EXPLANATION	AMOUNT

Student Self-Check I

RECORDING EXPENSES AND BALANCING EXPENSE ACCOUNT

Complete the following steps, using the forms provided.

1. Set up an expense account folder in the file for the month of May on business expenses for Sean Krusling. Obtain this folder from your instructor.
2. Sort and file receipts, ticket stubs, and mileage records by date.
3. Record expense totals by date from the beginning of the month to the end, from receipts, ticket stubs, and mileage records in the appropriate column on the expense form given.
4. Total all expense columns.
5. Check your totals with the answers provided.
6. Compare expense totals with the record of travel advances. If money is due the employer, complete a request that the employee pays the company for the amount by check. If more money is due the employee, complete a request for another travel advance.

TRAVEL ADVANCE RECORD

DATE	EXPLANATION	AMOUNT
May 2	Expenses for Memphis	$ 25.00
May 9	Expenses for Dallas	50.00
May 16	Expenses for Cincinnati	100.00
May 23	Expenses for Chicago	50.00

J&J Cafeteria

2 Grace Park
MEMPHIS, TN 30967

NAME Sean Krusling DATE May 2, 19--

ADDRESS 51 EASTERN ST.

NASHVILLE, SC 49812

Chicken Dinner	4	95
Coffee		20
	5	15
tax		26
	5	41
tip 11%		

1			
2	Call #1	1	40
3	Call #2		90
4			
5			
6			
7			
8			
9			
10			
	TOTAL	2	30
SK	TELEPHONE CALLS	2	30
DATE	May 14th		

ACCT. NO. 150712 AMOUNT. $12.56

NAME SEAN KRUSLING

GAS 'n' CARD
P.O. Box 24
Chicago, IL 81200

DATE 5/4/--

PREMIUM per gal -	70	
Total	12	56

GC

X Sean Krusling

ACCOUNT NO. 000021

DATE: May 5, 19--

NAME Sean Kmeling

ADDRESS 59 Eastern

Nashville, S.C. 49812

BC

BURNS - CHARGE

P.O. Box 159
New York, NY 45611

SALES NO. 9474B

QTY	CLASS	DESCRIPTION	AMOUNT	
		Sample Merchandise	23	51
		SUB TOTAL		
		TAX	/	
		TOTAL	23	51

SIGNED x Sean Kmeling

SALES SLIP

Scotty Oil Company
165 N. CONGRESS
LEXINGTON, Ky. 50246

NAME Sean Kmeling

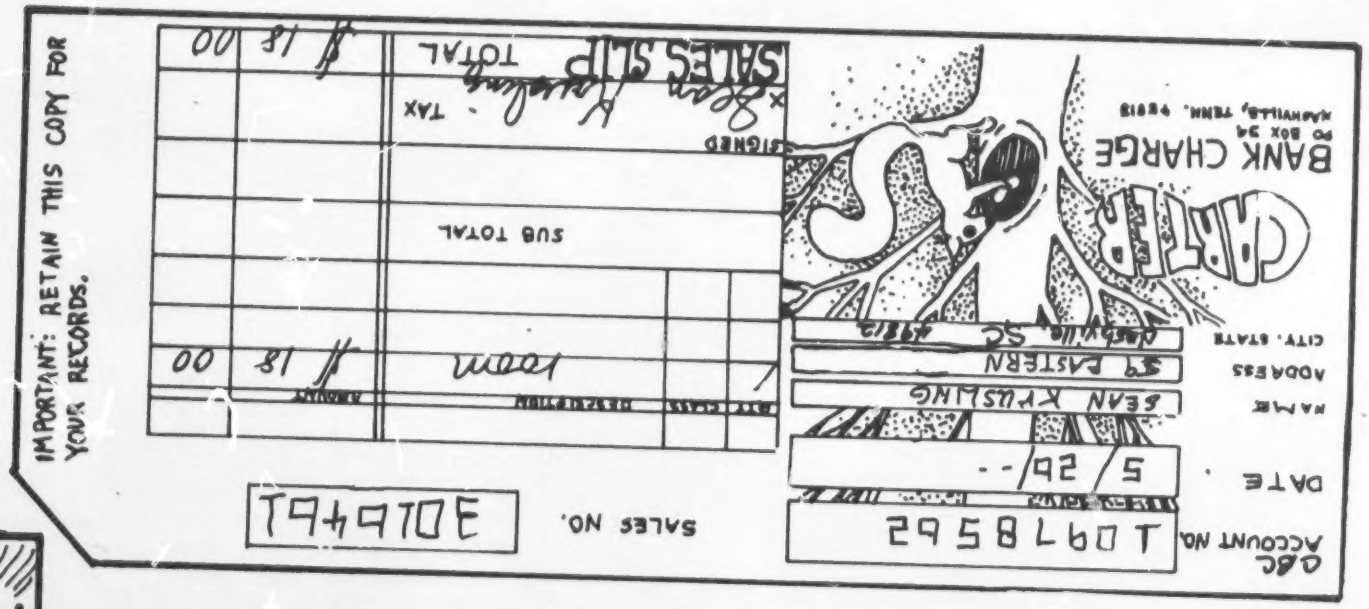
ADDRESS 59 Eastern, Nashville, SC. 49812

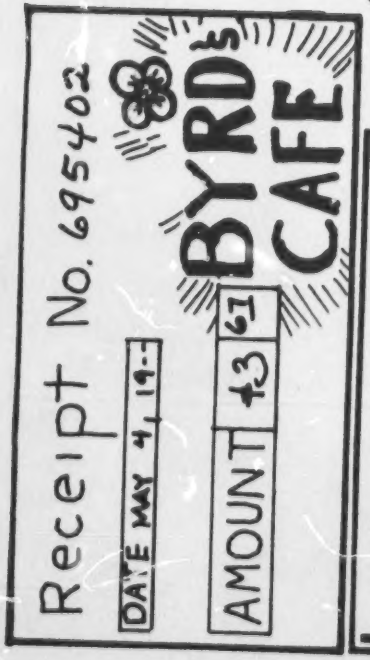
May 12, 19--

18 gallons (Prem)	14	72
2 Qts Oil	2	05
	16	77

CASH RECEIPT
Anita's Restaurant
56 main st Lexington, KY 50211

1	Steak Sw.	1	90
1	Salad		50
1	Coffee		10
		2	50
	tax		13
		2	63
Tip .50			
May 13, 19--			





ISSUED BY
ASTM airlines
DATE: MAY 26, 19--

NAME OF PASSENGER:
KRUSLING/SEAN

8 001 558 8 629 7341
STM
NASHVILLE, SC

X/O	NOT GOOD FOR PASSAGE	CARRIER	CLASS	DATE	TIME	STATUS	*
FROM:	LEXINGTON	STM	JN	26MAY	11:00A	OK	
TO:	DALLAS	STM	YN	26 MAY	6:00P	OK	
FROM:	DALLAS	STM	YN	27MAY	12:05P	OK	
TO:	LEXINGTON	STM	YN	27MAY	6:10A	OK	
FROM:							
TO:							

FARE: 92.35
TAX: 7.38
TOTAL: 99.73

SIGNATURE OF CARD HOLDER X
X Sean Krusling

55667132
* DO NOT MARK ABOVE

XD-8

XD-9

ISSUED BY ASTM Airlines

DATE: MAY 12, 19--

NAME OF PASSENGER: Krusling/Sean

800 15588 629614
STM
NASHVILLE, SC

X/O	NOT GOOD FOR PASSAGE	CARRIER	CLASS	DATE	TIME	STATUS	*
FROM:	LEXINGTON	STM	YN	12 MAY	9:00 P	OK	
TO:	DALLAS	STM	YN	12 MAY	3:00A	OK	
FROM:	DALLAS	STM	YN	13 MAY	2:00A	OK	
TO:	LEXINGTON	STM	YN	13 MAY	8:00A	OK	
FROM:							
TO:							

FARE: 71.65
TAX: 5.73
TOTAL: 77.37

SIGNATURE OF CARD HOLDER X
X Sean Krusling

33227161
* DO NOT MARK ABOVE

Receipt No. 892050

BYRD's CAFE

DATE MAY 16, 19-

AMOUNT $4.22

CBC
ACCOUNT NO. 1097852

SALES NO. 461896119432

DATE 5/12/7-

NAME SEAN KRUSLING

ADDRESS 59 Eastern

CITY, STATE NASHVILLE, S.C. 49512

CARTER

BANK CHARGE
PO BOX 34
NASHVILLE, TENN. 98513

QUANTITY	CLASS	DESCRIPTION	AMOUNT	
1		room	22	00
		SUB TOTAL		
		TAX		
		TOTAL	22	00

SIGNED
X Sean Krusling
SALES SLIP

IMPORTANT: RETAIN THIS COPY FOR YOUR RECORDS.

J&J Cafeteria

2 Grace Park
MEMPHIS, TN 30967

NAME Sean Krusling DATE May 24, 19--

ADDRESS 59 Eastern
Nashville, S.C. 49812

BBQ Ribs	2	95
Fries		50
Coke		25
	3	70
Tip .75 tax		19
	3	89

1	#1		52
2	#2		79
3	#3		90
4			
5			
6			
7			
8			
9			
10			
	TOTAL	2	21
SK	TELEPHONE CALLS	2	21
DATE	MAY 28, 19--		

ACCT NO. 150712 AMOUNT. $9.87

NAME SEAN KRUSLING

GAS'n'CARD
P.O. Box 24
Chicago, IL 81205

DATE 5/18/--

14 gallons	9	87
	9	87

X Sean Krusling

Scotty Oil Company
165 N. CONGRESS
LEXINGTON, Ky. 26930

Sean Krusling
59 Eastern
Nashville, S.C. 49812
DATE: 6/26

16 gals Gas	11	59

ACCOUNT NO. 60 6021
DATE: May 19, 19--
SALES NO. 818748

NAME Sean Krusling
ADDRESS 59 Eastern, Nashville S.C. 49812

BC
BURNS-CHARGE

P.O. Box 159
New York, NY 14580

QTY	CLASS	DESCRIPTION	AMOUNT
		Sample merchandise	29 56
		SUB TOTAL	
		TAX	
		TOTAL	29 56

SOLD x Sean Krusling

CASH RECEIPT
Anita's Restaurant
56 main st. Lexington, Ky 50211

	hamburger		85
	fries		45
	coke		25
		1	52
tip .25	tax		1
	TL.	1	62
May 27, 19--			

SEAN KRUSLING
Expenses for the month of May

DATE	DESCRIPTION	MEALS	TRANSPORTATION	LODGING	TIPS	MISCELLANEOUS

TRAVEL ADVANCE

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

$ _____

Pay To The Order Of _____

_____ Dollars

for _____

Approved by:

X _____

TRAVEL ADVANCE RECORD

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

Travel Advances for _____

For _____

(Date)

DATE	EXPLANATION	AMOUNT

KEY

SELF-CHECK I

SEAN KRUSLING
Expenses for the month of May

DATE	DESCRIPTION	MEALS	TRANSPORTATION	LODGING	TIPS	MISCELLANEOUS
19--						
May 2	J&J Cafeteria	5.41			1.00	
4	Gas 'N Card		12.56			
4	Byrd's Cafe	3.67				
5	Burns Charge					23.51
12	Scotty Oil Co.		16.77			
12	Carter Bank Ch.			22.00		
12	ASTM Airlines		77.37			
13	Anita's Rest.	2.63			.50	
14	Telephone Calls					2.30
18	Byrd's Cafe	4.22				
18	Gas 'N Card		9.87			
19	Burns Charge					29.56
24	J&J Cafeteria	3.89			.75	
26	Carter Bank Ch.			18.00		
26	ASTM Airlines		99.73			
26	Scotty Oil Co.		11.59			
27	Anita's Rest.	1.62			.25	
28	Telephone Calls					2.21
3	Totals	21.44	227.89	40.00	2.50	57.58

KEY

SELF-CHECK 1

TRAVEL ADVANCE

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

$ 124.41

Pay To The Order Of Sean Kruslng

One hundred twenty-four and 41/100 — Dollars

for reimbursement for May expenses

Approved by:

X

TRAVEL ADVANCE RECORD

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

Travel Advances for Sean Kruslng

For May, 19--

(Date)

DATE	EXPLANATION	AMOUNT
19--		
May 2	Expenses for Memphis	# 25.00
9	Expenses for Dallas	50.00
16	Expenses for Cincinnati	100.00
23	Expenses for Chicago	50.00

Instruction Sheet II

BUSINESS EXPENSE STATEMENT

When the secretary has finished balancing the employee's expense account, you will need to prepare an expense statement for the company.

The expense statement consists of the total travel advances; the total lodging, transportation, meals, tips, and miscellaneous expenses; and the balance between these two categories.

A copy of this statement is kept on file by the secretary so that it can be used when preparing the future annual budget.

An example of a form that can be used is given below:

B U S I N E S S E X P E N S E S T A T E M E N T

May 31, 19--

TRAVEL ADVANCES		$200.00
TRAVEL EXPENSES:		
Hotel	$ 50.00	
Transportation	100.00	
Meals	15.00	
Tips	2.00	
Misc. (specify--telephone calls)	5.00	
TOTAL EXPENSES		172.00
BALANCE OWED EMPLOYEE		$ 0.00
BALANCE OWED COMPANY		$ 28.00

Student Self-Check II

PREPARING A BUSINESS EXPENSE STATEMENT

Using the example on Instruction Sheet II, prepare a business expense statement for Sean Krusling's May expenses.

(Sort the receipts, ticket stubs, and gas mileage records according to subject, and then by date. Remember that his total travel advances are on Student Self-Check I.)

When you have completed your form, check your answers with those listed on the next page.

KEY

Student Self-Check II

BUSINESS EXPENSE STATEMENT

May 31, 19--

TRAVEL ADVANCES		$225.00
TRAVEL EXPENSES:		
Hotel	$ 40.00	
Transportation	227.89	
Meals	21.44	
Tips	2.50	
Misc. (specify–telephone & Burns Chg.)	57.58	
Total Expenses	349.41	
		$349.41
BALANCE OWED EMPLOYEE		$124.41
BALANCE OWED COMPANY		$ –0–

CHECK-OUT ACTIVITIES

The statement below explains the activities you must be able to complete in order to finish this unit. As you complete each activity, your instructor will rate your performance using the Instructor's Final Checklist, PREPARING EXPENSE REPORTS.

Sort and file in order by date the receipts, ticket stubs, and gas mileage records provided.

Using the travel expense information provided, and the advance account, prepare the expense report and balance the expense account.

Using the material provided by your instructor, prepare a business expense statement.

On the following dates, issue travel advances to Sean Krusling and record on the travel advance record:

June 4 – Expenses for Memphis	$ 50.00
June 12 - Expenses for Chicago	75.00
June 16 - Expenses for Dallas	150.00
June 26 - Expenses for Dallas	125.00

If money is due the employer, issue a check from Sean Krusling; if money is due employee, issue another travel advance.

On a separate sheet of paper, prepare a business expense statement using the information from the travel expense and advance account records.

J&J Cafeteria

2 Grace Park
MEMPHIS, TN 30967

NAME Sean Krusling DATE 6/6/--

ADDRESS 57 Eastearn, Nashville,
South Carolina 49812

Steak Dinner	4	95
Coffee		20
Pie		45
	5	60
Tax		28
Tip $1.00 Total	5	88

1		1	05
2			75
3			50
4			
5			
6			
7			
8			
9			
10			
	TOTAL	2	25
	TELEPHONE CALLS		
DATE	6/21/--		5K

ACCT. NO. 150712 AMOUNT. $11.45

NAME Sean Krusling

GAS'n'CARD
P.O. Box 24
Chicago, IL 81206

DATE 6/29/--

15⅞ gallons	11	45
	11	45

X Sean Krusling

J&J Cafeteria

2 Grace Park
MEMPHIS, TN 30967

NAME Sean Krusling DATE 6/20/-

ADDRESS 59 Eastern, Nashville, S.C. 49812

Turkey Dinner	4	50
Coffee		20
	4	70
		24
	4	95
Tip $1.00		

1			40
2		1	90
3			50
4		1	80
5	TL	4	60
6			
7			
8			
9			
10			
	TOTAL	4	60
	TELEPHONE CALLS		SK
DATE	6/9/7-		

AC NO. 150 712 AMOUNT. $12.79

NAME SEAN KRUSLING

GAS'n'CARD

P.O. Box 24
Chicago, IL 81205

DATE 6/17/-

18.3 gallons	12	79
	12	79

X Sean Krusling

Receipt No. 892051

DATE 6/24/--

AMOUNT# 2 89

BYRD'S CAFE

ISSUED BY ASTM airlines

DATE: June 28, 19--

NAME OF PASSENGER: KRUSLING/ SEAN

00155 88 6295

STM

NASHVILLE, SC

X/O	not Good For Passage	CARRIER	CLASS	DATE	TIME	STATUS	*
FROM:	LEXINGTON	STM	YN	28 JUNE	4 00 PM	OK	
TO	DALLAS	STM	YN	28 JUNE	10 00 PM	OK	
FROM.	DALLAS	STM	YN	29 JUNE	9 00 AM	OK	
TO:	LEXINGTON	STM	YN	29 JUNE	300 PM	OK	

FARE $ 71.64
TAX 5.73
TOTAL $ 77.37

SIGNATURE OF CARD HOLDER X

X Sean Krusling

22556715

* DO NOT MARK ABOVE

IMPORTANT: RETAIN THIS COPY FOR YOUR RECORDS.

SALES SLIP

		TOTAL		$ 21	00
		SIGNED X Sean Krusling			
		SUB TOTAL		$ 21	00
1		room		$ 21	00
QTY.	CLASS	DESCRIPTION		AMOUNT	

SALES NO. 4612019

CBC
ACCOUNT NO. #1097856-2

DATE 6/28/--

NAME SEAN KRUSLING

ADDRESS 29 EASTERN

CITY, STATE NASHVILLE S.C. 49812

CARTER BANK CHARGE
PO BOX 24
NASHVILLE, TENN. 98213

XD-22

XD-23

ISSUED BY

ASTM airlines

DATE: 6/18/--

NAME OF PASSENGER:

KRusling/SEAN

00155986295

STM
NASHVILLE, SC

		CARRIER	CLASS	DATE	TIME	STATUS	*
FROM:	Lexington	STM	YN	18 June	9:00 A	OK	
TO:	Dallas	STM	YN	18 June	3:00 ?	OK	
FROM:	Dallas	STM	YN	19 June	2:00 P	OK	
TO:	Lexington	STM	YN	19 June	8:00 P	OK	
FROM:							
TO:							

FARE: 92.35
TAX: 7.38
TOTAL: 99.73

SIGNATURE OF CARD HOLDER X

X Sean Krusling

JLD05724

* DO NOT MARK ABOVE

Receipt No. 8970125

BYRD's CAFE

DATE 6/8/--

AMOUNT 4 02

CBC

ACCOUNT NO. 10978562

SALES NO. 81645

DATE 6/18/--

NAME SEAN KRUSLING

ADDRESS 89 EASTERN

CITY, STATE NASHVILLE S.C. 49812

CARTER

BANK CHARGE
PO BOX 34
NASHVILLE, TENN. 98813

QTY	CLASS	DESCRIPTION	AMOUNT	
1		room	18	00
		SUB TOTAL		
		TAX		
		TOTAL	18	00

SIGNED
X Sean Krusling

SALES SLIP

IMPORTANT: RETAIN THIS COPY FOR YOUR RECORDS.

Scotty Oil Company
165 N. CONGRESS
LEXINGTON, Ky. 26930

Name Sean Kausling
Address 59 Eastern
Nashville, S.C. 49812
DATE: 6/14

14 Gallons gas	12	80
1 tire	28	00
total	40	80

ACCOUNT NO. 600021

DATE: JUNE 22, 19--

NAME Sean Krusling

ADDRESS 59 Eastern
Nashville, S.C. 49812

BC
BURNS-CHARGE

P.O. Box 159
New York, NY 45601

SALES NO. 861941

QTY	CLASS	DESCRIPTION	AMOUNT
1		Sample Merchandise	32 25

SIGNED x Sean Krusling

SUB TOTAL 32 26

TAX X

SALES SLIP TOTAL # 32 25

CASH RECEIPT
Anita's Restaurant
56 main st Lexington, KY 50211

1	cheeseburger		75
1	fries		50
1	coke		25
		1	50
	tax		07
TIP .25		# 1	57
	6/24/--		

Scotty Oil Company
165 N. CONGRESS
LEXINGTON, Ky. 26930

NAME Sean Krusling
ADDRESS 59 Eastern
Nashville, S.C. 49812
DATE: 6/23

14 gals gas	12	80
2 qts. oil	1	70
TL	14	50

ACCOUNT NO. 600021

DATE: JUNE 7, 19--

SALES NO. 40691

NAME Sean Krusling

ADDRESS 59 Eastern
Nashville, S.C. 49812

QTY	CLASS	DESCRIPTION	AMOUNT
		Sample Merchandise	$ 31 07
		SUB TOTAL	
		TAX	
		TOTAL	$ 31 07

BURNS-CHARGE

P.O. Box 157
New York, NY 45601

SIGNED x Sean Krusling

SALES SLIP

CASH RECEIPT
Anita's Restaurant
56 main st Lexington, KY 50211

Soup		50
P & J		55
Coffee		10
	1	15
tax		07
Tip .25 TL	1	22
DATE 6/15		

SEAN KRUSLING
Expenses for the month of June

DATE	DESCRIPTION	MEALS	TRANSPORTATION	LODGING	TIPS	MISCELLANEOUS

TRAVEL ADVANCE

Thomas Howard Co.
59 Eastern Avenue
Nashville, South Carolina 49812

$_____

Pay To The Order Of _____

_____ Dollars

for _____

approved by:

X_____ _____

TRAVEL ADVANCE

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

$ _____

Pay To The Order Of _____

_____ Dollars

for _____

approved by:

X _____ _____

TRAVEL ADVANCE RECORD

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

Travel Advances for _____

For _____

(Date)

DATE	EXPLANATION	AMOUNT

Sean Krusling
59 Eastern Avenue
Nashville, South Carolina 49812

No. 88

Pay To The Order Of _____ $_____

_____ Dollars

For _____

SOUTH CAROLINA BANKING
U.S.A.

_____

1:0530:::00171: 1234 66::

Instructor's Final Checklist

PREPARING EXPENSE REPORTS

Check the student's performance in the following elements of preparing expense reports.

Place an X in the appropriate box indicating not accomplished, partially accomplished, or fully accomplished. If, because of special circumstances, the item was impossible to complete, place an X in the "Not Applicable" box. If any items are rated Not Accomplished, or Partially Accomplished, the student and instructor will discuss this and decide which learning activities must be repeated.

Performance Level: All items must receive a rating of FULLY ACCOMPLISHED or Not Applicable.

	STUDENT PERFORMANCE			
	Not Applicable	Not Accomplished	Partially Accomplished	Fully Accomplished
1. The student sorted and filed all receipts, ticket stubs, and gas mileage records correctly.	[ ]	[ ]	[ ]	[ ]
2. In the process of recording each of the documents, the student:				
a. Recorded the correct date for each item.	[ ]	[ ]	[ ]	[ ]
b. Recorded the correct amount for each item in the correct column.	[ ]	[ ]	[ ]	[ ]
3. The student totaled each column correctly.	[ ]	[ ]	[ ]	[ ]
4. In the process of comparing the documents' totals with the advance travel record, the student:				
a. Compared the totals to find the difference.	[ ]	[ ]	[ ]	[ ]
b. Decided whether to write a request for advance travel or a check for the employee to sign and proceeded to do one of them.	[ ]	[ ]	[ ]	[ ]
c. The student prepared an Expense Statement with correct totals.	[ ]	[ ]	[ ]	[ ]

X D–30

COORDINATING AND PERFORMING ACTIVITIES FOR EMPLOYER

PREPARING EXPENSE REPORTS

TEACHER'S MANUAL

Materials in this Lesson
have been

Modified by

Maleeta M. Jones

from
Materials Developed and Graciously Provided by
Bureau of Vocational Education, State Department of Education
and
Department of Vocational Education
College of Education, University of Kentucky

These materials support
Performance Objective 13 of the
V-TECS Secretarial Catalog

State Department of Education
Office of Vocational Education
Office Occupations Education
Columbia, South Carolina 29201

In Cooperation With

Vocational Education Media Center
Clemson University
Clemson, South Carolina 29631

1977

TEACHER'S INSTRUCTIONS

This unit may be tied in with a unit on preparing itineraries, and using maps/atlas, by having the student prepare an expense report for expenses the employer incurred on his trip to Las Vegas and Reno.

You may make up expenses yourself, or have the student investigate the actual cost of such a trip. In either case, the following expenses would be incurred:

Airplane fare-round trip
Taxi or limousine service to and from airport
Hotel/Motel expenses for a single room
Meals for five days
Car rental for the Reno trip
Entertainment
Miscellaneous expenses (such as telephone calls, secretarial services, gifts)

You will be very surprised at some items the students tend to forget while making up expenses, and on the other hand, some students will think of everything!

To prepare this module for student use, you should have file folders available for use in Self-Check 1. You will also need to duplicate the following perishable items:

Expense Forms, pp. 12, 26
Travel Advance Form and Record, p. 13
Travel Advance Forms (need 4 per student for Check-Out), p. 27
Travel Advance Record and Check, p. 28
Instructor's Final Checklist, p. 29

Keys to the Check-Out Activities are provided in your manual.

KEY

CHECK-OUT ACTIVITY

SEAN KRUSLING
Expenses for the month of June

DATE	DESCRIPTION	MEALS	TRANSPORTATION	LODGING	TIPS	MISCELLANEOUS
19-- June 6	J & J Cafeteria	5.88			1.00	
7	Burns Charge					31.07
8	Byrd's Cafe	4.02				
9	Telephone Calls					4.60
14	Scotty Oil Co.		40.80			
15	Anita's Rest.	1.22			.25	
17	Bro 'N Card		12.79			
18	Carter Bank Ch.			18.00		
18	ASTM Airlines		99.73			
20	J & J Cafeteria	4.95			1.00	
21	Telephone Calls					2.25
21	Byrd's Cafe	2.89				
22	Burns Charge					32.25
23	Scotty Oil Co.		14.50			
24	Anita's Rest.	1.57			.25	
28	ASTM Airlines		77.37			
28	Carter Bank Ch			21.00		
29	Bro 'N Card		11.45			
30	Totals	20.53	256.64	39.00	2.50	70.17

KEY

CHECK-OUT ACTIVITY

TRAVEL ADVANCE

Thomas Howard Co.
59 Eastern Avenue
Nashville, South Carolina 49812

$ 50.00

Pay To The Order Of Sean Krusling

Fifty and no/100 ——— Dollars

for Expenses for Memphis

approved by:

X _____ _____

TRAVEL ADVANCE

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

$ 75.00

Pay To The Order Of Sean Krusling

Seventy-five and no/100 — Dollars

for Expenses for Chicago

approved by:

X _____ _____

KEY

CHECK-OUT ACTIVITY

TRAVEL ADVANCE

Thomas Howard Co.
59 Eastern Avenue
Nashville, South Carolina 49812

$ 150.00

Pay To The Order Of Sean Kruslin

One hundred fifty and no/100 Dollars

for Expenses for Dallas

approved by:

X _____ _____

TRAVEL ADVANCE

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

$ 125.00

Pay To The Order Of Sean Kruslin

one hundred twenty-five & no/100 Dollars

for Expenses for Dallas

approved by:

X _____ _____

KEY

CHECK-OUT ACTIVITY

X D–35

TRAVEL ADVANCE RECORD

THOMAS HOWARD CO.
59 Eastern Avenue
Nashville, South Carolina 49812

Travel Advances for Sean Krusling

For June, 19--
(Date)

DATE	EXPLANATION	AMOUNT
June 4	Expenses for Memphis	$ 50.00
12	Expenses for Chicago	75.00
16	Expenses for Dallas	150.00
26	Expenses for Dallas	125.00
		$ 400.00

Sean Krusling
59 Eastern Avenue
Nashville, South Carolina 49812

No. 88

Pay To The Order Of Thomas Howard Co. $ 11.16

Eleven and 16/100 Dollars

For Reimbursement for Travel Advance

SOUTH CAROLINA BANKING
U.S.A.

Sean Krusling

1:0530:::00171: 1234 66::

KEY

CHECK-OUT ACTIVITY

BUSINESS EXPENSE STATEMENT

JUNE 30, 19--

Travel Advances		$400.00
Travel Expenses:		
Hotel	$ 39.00	
Transportation	256.64	
Meals	20.53	
Tips	2.50	
Misc.	70.17	
Total Expenses		388.84
Balance Owed Employee		$ –0–
Balance Owed Company		11.16